

**NOTICE OF INTENT TO ADOPT A PROPOSED  
AMENDMENT TO THE GEORGIA STATE BOARD OF ACCOUNTANCY  
RULE 20-3-.09, "Reciprocal Certificates."  
AND NOTICE OF PUBLIC HEARING**

**TO ALL INTERESTED PARTIES:**

Notice is hereby given that pursuant to the authority set forth below, the Georgia State Board of Accountancy (hereinafter "Board") proposes an amendment to the Georgia State Board of Accountancy Rules, RULE 20-3-.09, "Reciprocal Certificates," (herein after "proposed rule amendment"). The Board voted to post this notice of adoption at a meeting on February 25<sup>th</sup>, 2008. The proposed amendment brings the rule into compliance with changes to O.C.G.A. 43-3-6. This notice, together with an exact copy of the proposed rule amendment and a synopsis of the proposed rule amendment, is being mailed to all persons who have requested, in writing, that they be placed on a mailing list. A copy of this notice, an exact copy of the proposed rule amendment, and a synopsis of the proposed rule amendment may be reviewed during normal business hours of 8:00 A.M. to 5:00 P.M., Monday through Friday, except official State holidays, at the Office of the Secretary of State, Professional Licensing Boards Division, 237 Coliseum Drive, Macon, Georgia 31217. Copies may also be requested by contacting the Board office at (478) 207-2440.

**A public hearing will be held at 10:00 a.m. May 11<sup>th</sup>, 2009 at the Secretary of State's Professional Licensing Boards Division, 237 Coliseum Drive in Macon, Georgia 31217** to provide the public an opportunity to comment upon and provide input into the proposed rule amendment.

At the public hearing anyone may present data, make a statement, comment or offer a viewpoint or argument whether orally or in writing. Lengthy statements or statements of a considerable technical or economic nature, as well as previously recorded messages, must be submitted for official record. Oral statements should be presented in writing. Written comments are welcome. Such written comments must be legible and signed, should contain contact information from the maker (address, telephone number and/or facsimile number, etc.) and be actually received in the office prior to the close of business (5:00 P.M.) on May 5<sup>th</sup>, 2009. Written comments should be addressed to Randall D. Vaughn, Division Director, Secretary of State, Professional Licensing Boards Division, Georgia State Board of Accountancy, 237 Coliseum Drive, Macon, Georgia 31217. Telephone (478) 207-2440 or fax (866) 888-9718.

**The Board will consider the proposed rule amendment for adoption at a meeting scheduled to begin at 10:00 a.m. on June 10<sup>th</sup>, 2009** at the Secretary of State's Professional Licensing Boards Division, 237 Coliseum Drive in Macon, Georgia 31217. According to the Department of Law, State of Georgia, the Georgia State Board of Accountancy has the authority to adopt a proposed rule amendment to Rule 20-12-.16 pursuant to authority contained in O.C.G.A. §§ 43-3-5, 43-3-6, and 43-3-7.

At its meeting on February 25<sup>th</sup>, 2009 the Georgia State Board of Accountancy voted that the formulation and adoption of this rule does not impose excessive regulatory cost on any licensee and any cost to comply with the proposed rule cannot be reduced by a less expensive alternative that fully accomplishes the objectives of O.C.G.A. §§ 43-3-5, 43-3-6, and 43-3-7. Additionally, at the meeting, the Board voted that it was legal and feasible to meet the objectives of O.C.G.A. §§ 43-3-5, 43-3-6, and 43-3-7 to adopt or implement differing actions for businesses as listed in O.C.G.A. § 50-13-4(a)(3)(A), (B), (C) and (D). The formulation and adoption of

these rules will impact every licensee in the same manner and each licensee is independently licensed in the field or Accountancy.

For further information, contact the Board office at (478) 207-2440.

This notice is given in compliance with O.C.G.A. § 50-13-4.

The 24<sup>th</sup> day of April, 2009.

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Randall D. Vaughn  
Division Director  
Professional Licensing Boards Division

Posted: April 24, 2009

**SYNOPSIS OF PROPOSED REVISIONS TO THE  
GEORGIA STATE BOARD OF ACCOUNTANCY  
RULES**

**RULE 20-3-.09, “Reciprocal Certificates.”**

**PURPOSE:** The purpose of this amendment is to bring the rule into compliance with changes to O.C.G.A. § 43-3-6.

**MAIN FEATURES:** This amendment includes detailed descriptions of practice privilege for individuals and reciprocal licenses.

**DIFFERENCES BETWEEN THE EXISTING RULE AND THE PROPOSED  
AMENDMENTS TO THE GEORGIA STATE BOARD OF ACCOUNTANCY  
RULE 20-3-.09, “Reciprocal Certificates.”**

**NOTE:** Underlined text is proposed to be added; lined through text is proposed to be deleted. RULE 20-3-.09, “Reciprocal Certificates”, is hereby revised as follows:

20-3-.09 Reciprocal Certificates.

~~**20-3-.09 Reciprocal Certificates.** A person desiring a reciprocal certificate as a certified public accountant in this State on the basis of a certificate and current permit to practice public accounting in another state must apply upon a form for the purpose provided by the Board and obtainable from its offices. The application must be accompanied by a fee as established by the Board in its fee schedule~~

**20-3-.09 Individual Practice Privilege and Reciprocity .**

(a) An individual already licensed in another state who becomes a resident of this state, establishes an office in this state, or whose principal place of business is the office of a firm in this state may qualify for a reciprocal license under Code section 43-3-11 and must apply on a form for the purpose provided by the Board and obtainable from its offices. The application must be accompanied by a fee as established by the Board in its fee schedule. Such individuals may not practice in this state under Code section 43-3-24(b).

(b) An individual whose residence and principal place of business is and remains outside this state may elect to exercise substantial equivalency practice privileges in this state under Code section 43-3-24(b) without the requirement to obtain a live permit, certificate, or registration with board or pay a fee provided the individual holds a valid license as a certified public accountant in a state which grants similar practice privileges to license holders in this state.

(c) An individual whose residence and principal place of business is and remains outside this state may apply for a reciprocal license under Code section 43-3-11.

Authority O.C.G.A. Secs. 43-1-7, 43-3-5, 43-3-11, and 43-3-24.